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August 21, 2006

Mary L. Cottrell, Secretary
Department of Telecommunications & Energy
Commonwealth of Massachusetts
One South Station, 2nd Floor
Boston, MA 02110

Re: D.T.E. 06-04 – E911 Surcharge

Dear Ms. Cottrell:

Enclosed for filing are Verizon MA's responses to the Department's Record Requests issued on August 7, 2006 at the hearing in the above-captioned proceeding.

Thank you for your attention to this matter.

Sincerely,

/s/ Alexander W. Moore

Alexander W. Moore

Enclosures

cc: Tina W. Chin, Hearing Officer
Paula Foley, Assistant General Counsel
Michael Isenberg, Director – Telecommunications Division
Berhane Adhanom, Analyst, Telecommunications Division
Service List